

## CHAPTER 297

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**PROFESSIONS AND OCCUPATIONS**


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## SENATE BILL 13-262

BY SENATOR(S) Tochtrop, Baumgardner;  
also REPRESENTATIVE(S) Primavera, DelGrosso, Ryden, Fields, Labuda, Schafer.

## AN ACT

**CONCERNING THE EXEMPTION OF REPRESENTATIVE SERVICES OF ENROLLED AGENTS FROM THE  
DEFINITION OF DEBT MANAGEMENT SERVICES.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 12-14.5-202, **amend** (10) (A) and (10) (B) as follows:

**12-14.5-202. Definitions.** As used in this part 2, unless the context otherwise requires:

(10)(A) "Debt-management services" means services as an intermediary between an individual and one or more creditors of the individual for the purpose of obtaining concessions, but does not include:

(i) Legal services provided in an attorney-client relationship by an attorney licensed to practice law in this state; ~~or~~

(ii) Accounting services provided in an accountant-client relationship by a certified public accountant certified or authorized by the state board of accountancy to provide accounting services in this state; OR

(iii) REPRESENTATIVE SERVICES PROVIDED BEFORE THE INTERNAL REVENUE SERVICE, THE DEPARTMENT OF REVENUE, OR THE DEPARTMENT OF LABOR AND EMPLOYMENT IN AN ENROLLED AGENT-CLIENT RELATIONSHIP FOR TAX PURPOSES BY AN ENROLLED AGENT WHO IS AUTHORIZED BY AND IN GOOD STANDING WITH THE UNITED STATES DEPARTMENT OF TREASURY, IF THE ENROLLED AGENT IS NOT ENGAGING IN OTHER DEBT MANAGEMENT SERVICES.

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

(B) The exemptions in subparagraph (A) of this paragraph (10) do not apply to any person who directly or indirectly provides any debt management services on behalf of a licensed attorney, ~~or~~ certified public accountant, OR ENROLLED AGENT if that person is not an employee of the licensed attorney, ~~or~~ certified public accountant, OR ENROLLED AGENT.

**SECTION 2. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 7, 2013, if adjournment sine die is on May 8, 2013); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 28, 2013